



TENNESSEE DEPARTMENT OF REVENUE
COMMON CARRIERS ALCOHOLIC BEVERAGE
AND BEER TAX RETURN

ALC
104

Filing Period Beginning: Ending:	Account No.	SSN OR FEIN
	Due Date	
		This return must be filed and proper tax paid on or before the 30th day of the month following the period covered. The return must be filed timely even though no tax is due.
		Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 10 and mail to: Tennessee Department of Revenue Andrew Jackson State Office Bldg. 500 Deaderick Street Nashville, TN 37242
REMINDERS 1) Please read instructions on reverse side before preparing this return. 2) Maintain adequate records to support return. 3) Be sure to sign and date in signature box below.		IF AN AMENDED RETURN CHECK HERE <input type="checkbox"/>

CARRY GALLONS TO FOUR DECIMAL PLACES

WRITE NUMBERS LIKE THIS
ROUND TO NEAREST DOLLAR

1	2	3	4	5	6	7	8	9	0
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DISTILLED SPIRITS

WINE

BEER

1. Total gallons purchased	_____	_____	_____										
2. Percentage factor (carry to four decimal places)	_____	_____	_____										
3. Taxable gallons	_____	_____	_____										
4. Tax rate	_____	_____	_____										
5. Tax due (multiply Line 4 x Line 3)	<u>.00</u>	<u>.00</u>	<u>.00</u>										
6. Total tax due (Add Line 5, Columns 1, 2, and 3)			<u>.00</u>										
7. Credit (if applicable, enter outstanding credit amount from Department of Revenue notice(s)			<u>.00</u>										
8. Penalty - if filed late, see instructions on reverse side			<u>.00</u>										
9. Interest - if filed late, see instructions on reverse side; current interest rate per annum is %			<u>.00</u>										
10. Total amount remitted (Add lines 6, 8, and 9, less Line 7 if applicable)			<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr></table>										00
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I declare this is a true, complete, and accurate return to the best of my knowledge.

SIGN HERE ➔	_____	_____
	Signature of taxpayer	Date
SIGN HERE ➔	_____	_____
	If preparer other than taxpayer	Date

FOR OFFICE
USE ONLY ➔

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For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga	Jackson	Johnson City	Knoxville	Memphis	Nashville
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
Suite 350	Room 405 B	204 High Point Drive	Room 606	3150 Appling Road	3rd Floor
State Office Building	Lowell Thomas Building		State Office Building		Andrew Jackson Building
540 McCallie Avenue	225 Martin Luther King Blvd.		531 Henley Street		500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.
Out-of-state callers must dial (615) 253-0600.

INSTRUCTIONS

- General:** Commercial airlines and/or passenger trains that import or possess within this State, alcoholic beverages and/or beer on which State tax has not been levied, are liable for such tax. The amount of the tax will be determined by multiplying total gallons of alcoholic beverages and/or beer purchased system-wide by the ratio of Tennessee revenue miles to the system-wide revenue miles times the respective tax rate.
- Due Date:** The return along with the appropriate payment is due to be filed on or before the 30th day of the month following the period covered.
- Taxpayer/
Tax Preparer's
Signature:** You must sign and date your return. Paid preparers, (accountants, attorneys etc.) must also sign the return.
- Filing:** Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 10 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242. Payment of the tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return.
- Amended
Return:** If this is an amended return, please indicate "Filing Period" and check the appropriate box on the bottom of this form.

COMPUTATION OF TAX

1. Total gallons of alcoholic beverages and beer purchased for use within the total system for the month.
2. Enter percentage factor of taxable RPM's for Tennessee. The percentage factor is determined by dividing Revenue passenger miles (RPM's) for Tennessee by RPM's within the system.
3. Calculate taxable gallons: Multiply Line 2 by Line 1.
4. Tennessee beverage volume tax rate per gallon.
5. Tax Due: Multiply Line 4 by Line 3.
6. Total tax due (Add Line 5, Columns 1, 2, and 3).
7. Enter outstanding credit amount from previous Department of Revenue notice(s).
8. If filed late, penalty is computed at 5% of the tax (Line 6 minus Line 7) due for each 30 day period that the return is late. Maximum penalty is not to exceed 25% of the tax due; minimum penalty is \$15 regardless of the tax amount due or whether there is any tax due.
9. If filed late, interest is computed at the current rate on the tax (Line 6 minus Line 7) from the due date to the date paid.
10. Total amount remitted (Add lines 6, 8, and 9, less Line 7 if applicable).